

### **Abstract of the Disclosure**

Plastic lenses for spectacles having a high refractive index and a high Abbe's number, and having good transparency, heat resistance, mechanical strength and impact resistance are produced. Plastic lenses for spectacles are produced through polymerization of an epithio group-having compound (a), a polythiol compound (b) and a polyisocyanate compound (c) whereby the ratio (by mol) of the polythiol compound (b) to the polyisocyanate compound (c) is at least 1.2 calculated on the basis of -SH and -NCO groups. The invention also provides a process for preparing such lenses and a catalyst for use in said process.